



Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
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May 7, 2008

Ken Crandall  
Mental Health Director  
Lassen County Beh. & Public Health Services  
555 Hospital Lane  
Susanville, CA 96130

Dear Mr. Crandall:

#### **AUDIT REPORT – LASSEN COUNTY MENTAL HEALTH**

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Lassen County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

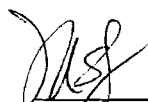
The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,550,462	\$ 1,172,379	\$ (378,083)
Federal Share of Healthy Families/Medi-Cal	\$ 15,949	\$ 0	\$ (15,949)
State General Funds EPSDT Due State	\$ 592,828	\$ 455,330	\$ (137,488)

Ken Crandall, Director  
May 7, 2008  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
for WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
MABEL GUTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

LASSEN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,547,178	\$ (374,799)	\$ 1,172,379
HEALTHY FAMILIES - FFP	(Sch. 2a)	15,949	(15,949)	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,563,127</u>	<u>\$ (390,748)</u>	<u>\$ 1,172,379</u>
 <u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 3,284	\$ (3,284)	\$ 0
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,284</u>	<u>\$ (3,284)</u>	<u>\$ 0</u>
 <u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,550,462	\$ (378,083)	\$ 1,172,379
HEALTHY FAMILIES - FFP		15,949	(15,949)	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,566,411</u>	<u>\$ (394,032)</u>	<u>\$ 1,172,379</u>
 <u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 592,818</u>	<u>\$ (137,488)</u>	<u>\$ 455,330</u>

LASSEN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,403,242	(536,848)	1,866,394
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	823	823
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	22,304	(22,304)	0
9. Total		<u>\$ 2,425,546</u>	<u>\$ (558,330)</u>	<u>\$ 1,867,216</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,403,242	(536,026)	1,867,216
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	22,304	(22,304)	0
25. Total		<u>\$ 2,425,546</u>	<u>\$ (558,330)</u>	<u>\$ 1,867,216</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASSEN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL		Audit		
		As Settled	Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Administrative Reimbursement</b>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 361,471	\$ (81,389)	\$ 280,082
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 263,808	\$ (55,233)	\$ 208,575
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 263,808</u>	<u>\$ (55,233)</u>	<u>\$ 208,575</u>
<b>Healthy Families Administrative Reimbursement</b>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 2,230	\$ (2,230)	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 2,224	\$ (2,224)	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 2,224</u>	<u>\$ (2,224)</u>	<u>\$ 0</u>
<b>Utilization Review Reimbursement</b>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 157,311	\$ (66,995)	\$ 90,316
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 127,850</u>	<u>\$ (45,310)</u>	<u>\$ 82,540</u>
<b>Net SD/MC Reimbursement - FFP</b>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,233,366	\$ (274,816)	\$ 958,550
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	535	535
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	131,904	(27,617)	104,288
50. U.R. Skilled Professional	(MH1979, Ln 14)	117,983	(50,246)	67,737
51. U.R. Other	(MH1979, Ln 15)	63,925	(22,655)	41,270
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,547,178</u>	<u>\$ (374,799)</u>	<u>\$ 1,172,379</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	0	0
56. Total SD/MC Reimbursement - FFP		<u>\$ 1,547,178</u>	<u>\$ (374,799)</u>	<u>\$ 1,172,379</u>
<b>Net Healthy Families Reimbursement - FFP</b>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 14,498	\$ (14,498)	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	1,451	(1,451)	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 15,949</u>	<u>\$ (15,949)</u>	<u>\$ 0</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,563,127</u>	<u>\$ (390,748)</u>	<u>\$ 1,172,379</u>

(To Sch. 1)





LASSEN COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	{24}		{21}		{22}		{23}		{24}		{25}		{26}		{27}		{28}	
		Neg. Rates		Neg. Rates		Neg. Rates		Neg. Rates		Total SD/MC		Healthy Families		Total Reimbursement		FFP		Lower of FFP	
		Exceed Costs		Exceed Costs		Exceed Costs		Exceed Costs		Reimbursement		Reimbursement		(Col. 24 + 25)		Contract		or Contract	
		(Excl. HFP)		(Excl. HFP)		(Excl. HFP)		(Excl. HFP)		(FFP)		(FFP)		(FFP)		Maximum		Maximum	
		INPATIENT		INPATIENT		OUTPATIENT		OUTPATIENT		(MH 1979, Line 21)		(MH 1979, Ln. 27)							
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)														
00366	Milhous Children's Services	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
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**LASSEN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	2,409,810	(542,594)	1,867,216
(2) Total SD/MC Claims	1,846,333	0	1,846,333
(3) Percent % (Line 1/Line 2)	1.3052	(0.2939)	1.0113
(4) EPSDT Claims	1,069,059	0	1,069,059
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,395,336	(314,185)	1,081,151
(6) Cost Settled Baseline for EPSDT	117,727	0	117,727
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,277,609	(314,185)	963,424
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	620,407	(152,568)	467,839
(8a) FY 2001-02 EPSDT settlement	344,512	(1,762)	342,750
(8b) Annual Local Growth (L. 8 - 8a)	275,895	(150,806)	125,089
(9) County Match 10% of Local Growth (8b x 10%)	27,590	(15,081)	12,509
(10) Net cost settlement amount (L. 8 - 9)	592,818	(137,488)	455,330
(11) SGF Distribution (Settled and Audited)	592,818	0	592,818
(12) SGF Due (State)	<u>0</u>	<u>(137,488)</u>	<u>(137,488)</u> (To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated May 20, 2005 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LASSEN COUNTY				00018	35	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>							
1	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 263,808	\$ (55,233)	\$208,575
2	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	2,224	\$ (2,224)	0
3	MH 1960	11	3	NON SD/MC ADMINISTRATION	80,483	\$ 57,457	137,940
-	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	346,515		346,515
To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 60.1922% for SD/MC and 39.8078% for Non SD/MC							
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 157,311	\$ (157,311)	\$ - *
5	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	127,850	\$ (127,850)	\$ - *
6	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	87,696	\$ (87,696)	\$ - *
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	372,857		372,857 *
To eliminate the reported distribution of Utilization Review Costs (UR). UR costs will be redistributed to the proper costs centers after adjustments to Utilization Reviews costs are made below.							
7	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 372,857	\$ (92,925)	\$ 279,932 *
8	MH 1960	18	C	MODE COSTS	\$ 3,155,510	\$ 92,925	\$ 3,248,435
To adjust Utilization Review costs to agree with County's supporting documentation and reclassify costs as Mode Costs.							
9	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ -	\$ 90,316	\$ 90,316
10	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** -	82,540	82,540
11	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** -	107,076	107,076
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** 279,932		279,932
To allocate SPMP, Other SD/MC UR and Non SD/MC UR based on the audited gross cost method of allocation (61.7494% for SPMP and Other SD/MC UR, and 38.2506% for Non SD/MC).							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LASSEN COUNTY				00018	35	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
12	MH1964	4	A	DAY SERVICES (MODE 10)	\$ 302,719	\$ 8,931	\$ 311,650
13	MH1964	5	A	OUTPATIENT SERVICES (PROGRAM 1 AND 2) (MODE 15)	2,773,220	\$ 81,646	2,854,866
14	MH1964	8	A	SUPPORT SERVICES (MODE 60)	79,571	\$ 2,348	81,919
15	MH1964	9	A	TOTAL MODE COSTS	3,155,510	\$ 92,925	3,248,435
				To adjust Mode Costs in conjunction with adjustment 8.			
				<b><u>ADJUSTMENTS TO REPORTED GROSS COST</u></b>			
				<b><u>MODE 15 - PROGRAM 1</u></b>			
16	MH 1966A	3		SERVICE FUNCTION 15/01	\$ 360,896	\$ 10,609	\$ 371,505
17	MH 1966A	3		SERVICE FUNCTION 15/10	1,605,253	\$ 83,756	1,689,009
18	MH 1966A	3		SERVICE FUNCTION 15/60	437,592	\$ (8,186)	429,406
19	MH 1966A	3		SERVICE FUNCTION 15/70	363,659	\$ (4,532)	359,127
20	MH 1966A	3		TOTAL MODE 15 (PROGRAM 1) COSTS	2,767,400	\$ 81,647	2,849,047
				To adjust the Medi-Cal reported gross cost at the service function level using the RVS method of allocation as a result of of Adjustments 13, 22 to 25.			
				<b><u>ADJUSTMENTS TO TOTAL UNITS OF SERVICES</u></b>			
21	MH1966A	2		SERVICE FUNCTION 10/95	2,626	(503)	2,123
22	MH1966A	2		SERVICE FUNCTION 15/01	238,573	(37,543)	201,030
23	MH1966A	2		SERVICE FUNCTION 15/10	816,695	(107,173)	709,522
24	MH1966A	2		SERVICE FUNCTION 15/60	115,974	(18,745)	97,229
25	MH1966A	2		SERVICE FUNCTION 15/70	119,018	(18,148)	100,870
				To adjust the Total Units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LASSEN COUNTY				00018	35	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
26	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	186,143	81,870	268,013
27	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	850,095	(403,393)	446,702
28	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	0	362	362
29	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	9,880	(9,880)	0
-			Info	TOTAL UNITS	1,046,118	(331,041)	715,077
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated November 1, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.</p> <p>(Note: The Total Approved Units per County's records reconcile with the State DMH Approved Claims Report.)</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

## AUDIT ADJUSTMENTS

Provider LASSEN COUNTY				Provider Number 00018	No. of Adj. 35	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
-	MH 1966A	8	Total	<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS -</u></b> <b><u>CONTRACT PROVIDERS</u></b>			
30	MH 1966A	8A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	-	0
-			Info	MEDI-CAL UNITS - 10/01/02 to 06/30/03	37	(37)	0
				TOTAL UNITS	37	(37)	0
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated November 1, 2007.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.</p> <p>(Note: The Total Approved Units per County's records reconcile with the State DMH Approved Claims Report.)</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LASSEN COUNTY				00018	35	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
31	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 6,568	\$ (6,568)	\$ -
32	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,547,178	\$ (374,799)	\$ 1,172,379
33	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	15,949	(15,949)	0
				TOTAL REIMBURSEMENT (FFP) - COUNTY	1,563,127	(390,748)	1,172,379
34	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	\$ 3,284	\$ (3,284)	\$ -
-	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	0	-	0
				TOTAL REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	3,284	(3,284)	0
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
35	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 592,818	\$ (137,488)	\$ 455,330
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**CALCULATION OF PROGRAM COSTS**  
**MH 1960 (10/04)**

**Fiscal Year 2002-2003**

County: LASSEN COUNTY  
 County Code: 18

Legal Entity: LASSEN COUNTY		A	B	C
Legal Entity Number: 00018		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	2,246,024	1,921,198	4,167,222
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(206,501)	(206,501)
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments	2,246,024	1,714,697	3,960,721
6	Medi-Cal Adjustments from MH 1961			(85,839)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			3,874,882
	Administrative Costs (County Only)			
9	SD/MC Administration			208,575
10	Healthy Families Administration			
11	Non-SD/MC Administration			137,940
12	Total Administrative Costs			346,515
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			90,316
14	Other SD/MC Utilization Review			82,540
15	Non-SD/MC Utilization Review			107,076
16	Total Utilization Review Costs			279,932
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			3,248,435
19	Total Costs - Lines 9 through 18			3,874,882

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
MEDI-CAL ADJUSTMENTS TO COSTS  
MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH  
  
Fiscal Year 2002-2003

County: LASSEN COUNTY  
County Code: 18

Legal Entity: LASSEN COUNTY		A	B	C
Legal Entity Number: 00018		Salaries and Benefits	Other	Total Adjustments
1	State Hospital		(2,252)	(2,252)
2	Misc. S/D Hospital Care		(99,437)	(99,437)
3	Depreciation Expense		15,850	15,850
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(85,839)	(85,839)



**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**  
**Fiscal Year 2002-2003**

County: LASSEN COUNTY  
County Code: 18

Legal Entity: LASSEN COUNTY		A
Legal Entity Number: 00018		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	3,248,435
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	311,650
5	Outpatient Services (Mode 15 Program 1 + Program 2)	2,854,866
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	81,919
9	Total - Lines 2 through 8	3,248,435

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: LASSEN COUNTY  
County Code: 18

County Code: 18			CR		CR					
Legal Entity: LASSEN COUNTY			A	B	C	D	E	F	G	
Legal Entity Number: 00018				Service	Service	Service	Service	Service	Service	
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function	
1	Allocation Percentage		100.00%	40	95					
2	Total Units			15.20%	84.80%					
3	Gross Cost		311,650	576	2,123					
4	Cost per Unit			47,384	264,266					
5	SMA per Unit			82.26	124.48					
6	Published Charge per Unit				115.14					
7	Negotiated Rate / Cost per Unit				115.14					
8	Medi-Cal Units		07/01/02 - 09/30/02		150					
8A			10/01/02 - 06/30/03		1,211					
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02							
9A			10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02							
10A			10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03							
11	Healthy Families (SED) Units		07/01/02 - 09/30/02							
11A			10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			576	762					
13	Medi-Cal Costs		07/01/02 - 09/30/02	18,672	18,672					
13A			10/01/02 - 06/30/03	150,743	150,743					
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	17,271	17,271					
14A			10/01/02 - 06/30/03	139,435	139,435					
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	17,271	17,271					
15A			10/01/02 - 06/30/03	139,435	139,435					
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02							
16A			10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02							
17A			10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02							
18A			10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02							
19A			10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02							
20A			10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02							
21A			10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02							
22A			10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02							
23A			10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02							
24A			10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03							
29	Healthy Families Costs		07/01/02 - 09/30/02							
29A			10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02							
30A			10/01/02 - 06/30/03							
31	Healthy Families Published Charges		07/01/02 - 09/30/02							
31A			10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02							
32A			10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		142,236	47,384	94,852					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

Fiscal Year 2002-2003

County: LASSEN COUNTY County Code: 18			CR		CR		CR		CR		F		G	
Legal Entity: LASSEN COUNTY			A	B	C	D	E	F	G					
Legal Entity Number: 00018			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function					
Mode: 15 - Outpatient (Program 1)				01	10	60	70							
1	Allocation Percentage		100.00%	13.04%	59.28%	15.07%	12.61%							
2	Total Units			201,030	709,522	97,229	100,870							
3	Gross Cost		2,849,046	371,505	1,689,009	429,406	359,127							
4	Cost per Unit			1.85	2.38	4.42	3.56							
5	SMA per Unit			1.77	2.28	4.23	3.41							
6	Published Charge per Unit			1.77	2.28	4.23	3.41							
7	Negotiated Rate / Cost per Unit													
8	Medi-Cal Units	07/01/02 - 09/30/02		43,753	197,287	14,786	12,037							
8A		10/01/02 - 06/30/03		103,915	268,005	40,298	33,202							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02												
9A		10/01/02 - 06/30/03												
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02												
10A		10/01/02 - 06/30/03		120	212	30								
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03												
11	Healthy Families (SED) Units	07/01/02 - 09/30/02												
11A		10/01/02 - 06/30/03												
12	Non-Medi-Cal Units			53,242	244,018	42,115	55,631							
13	Medi-Cal Costs	07/01/02 - 09/30/02	658,652	80,856	469,639	65,301	42,855							
13A		10/01/02 - 06/30/03	1,126,201	192,036	637,983	177,974	118,209							
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	630,848	77,443	449,814	62,545	41,046							
14A		10/01/02 - 06/30/03	1,078,660	183,930	611,051	170,461	113,219							
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	630,848	77,443	449,814	62,545	41,046							
15A		10/01/02 - 06/30/03	1,078,660	183,930	611,051	170,461	113,219							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02												
16A		10/01/02 - 06/30/03												
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02												
17A		10/01/02 - 06/30/03												
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02												
18A		10/01/02 - 06/30/03												
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02												
19A		10/01/02 - 06/30/03												
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02												
20A		10/01/02 - 06/30/03												
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02												
21A		10/01/02 - 06/30/03	859	222	505	132								
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02												
22A		10/01/02 - 06/30/03	823	212	483	127								
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02												
23A		10/01/02 - 06/30/03	823	212	483	127								
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02												
24A		10/01/02 - 06/30/03												
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03												
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03												
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03												
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03												
29	Healthy Families Costs	07/01/02 - 09/30/02												
29A		10/01/02 - 06/30/03												
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02												
30A		10/01/02 - 06/30/03												
31	Healthy Families Published Charges	07/01/02 - 09/30/02												
31A		10/01/02 - 06/30/03												
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02												
32A		10/01/02 - 06/30/03												
33	Non-Medi-Cal Costs		1,063,334	98,392	580,882	185,998	198,063							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: LASSEN COUNTY  
County Code: 18

County Code: 18			ASO		ASO							
Legal Entity: LASSEN COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00018			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 15 - Outpatient (Program 2)												
1	Allocation Percentage		100.00%	10	60							
2	Total Units			89.18%	10.82%							
3	Gross Cost		5,820	6,690	210							
				5,190	630							
4	Cost per Unit			0.78	3.00							
5	SMA per Unit			2.28	4.23							
6	Published Charge per Unit											
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/02 - 09/30/02									
8A			10/01/02 - 06/30/03	15	56							
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02									
9A			10/01/02 - 06/30/03									
10	Enhanced SD/MC Units		07/01/02 - 09/30/02									
10A			10/01/02 - 06/30/03									
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03									
11	Healthy Families (SED) Units		07/01/02 - 09/30/02									
11A			10/01/02 - 06/30/03									
12	Non-Medi-Cal Units			6,675	154							
13	Medi-Cal Costs		07/01/02 - 09/30/02									
13A			10/01/02 - 06/30/03	180	12	168						
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02									
14A			10/01/02 - 06/30/03	271	34	237						
15	Medi-Cal Published Charges		07/01/02 - 09/30/02									
15A			10/01/02 - 06/30/03									
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02									
16A			10/01/02 - 06/30/03									
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02									
17A			10/01/02 - 06/30/03									
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02									
18A			10/01/02 - 06/30/03									
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02									
19A			10/01/02 - 06/30/03									
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02									
20A			10/01/02 - 06/30/03									
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02									
21A			10/01/02 - 06/30/03									
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02									
22A			10/01/02 - 06/30/03									
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02									
23A			10/01/02 - 06/30/03									
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02									
24A			10/01/02 - 06/30/03									
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03									
29	Healthy Families Costs		07/01/02 - 09/30/02									
29A			10/01/02 - 06/30/03									
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02									
30A			10/01/02 - 06/30/03									
31	Healthy Families Published Charges		07/01/02 - 09/30/02									
31A			10/01/02 - 06/30/03									
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02									
32A			10/01/02 - 06/30/03									
33	Non-Medi-Cal Costs		5,640	5,178	462							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: LASSEN COUNTY  
County Code: 18

County Code: 18		CR		CR	CR			
Legal Entity: LASSEN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00018		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 60 - Support			Function	Function	Function	Function	Function	Function
			30	40	60			
1	Allocation Percentage	100.00%	1.44%	16.33%	82.23%			
2	Total Units		588	222	53,650			
3	Gross Cost	81,919	1,180	13,376	67,362			
4	Cost per Unit		2.01	60.25	1.26			
5	Non-Medi-Cal Units (Same as Line 2)		588	222	53,650			
6	Non-Medi-Cal Costs (Same as Line 3)	81,919	1,180	13,376	67,362			

## DEPARTMENT OF MENTAL HEALTH

## Fiscal Year 2002-2003

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County: LASSEN COUNTY County Code: 18			REIMBURSEMENT TYPE				PC	SMA				Costs	
Legal Entity: LASSEN COUNTY Legal Entity Number: 00018			A	B	C	D	E	F	G	H	I	J	K
			Mode 55 S. F.'s 01-09      S. F.'s 11-19      S. F.'s 21-29			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col 1 + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02											677,324
1A		10/01/02 - 06/30/03							150,743	1,126,201	1,276,943	180	1,277,123
2	Medi-Cal SMA	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
2A		10/01/02 - 06/30/03							139,435	1,078,660	1,218,095	271	1,218,366
3	Medi-Cal P C	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
3A		10/01/02 - 06/30/03							139,435	1,078,660	1,218,095		1,218,095
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
5A		10/01/02 - 06/30/03							139,435	1,078,660	1,218,095	180	1,218,274
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02											
6A		10/01/02 - 06/30/03											
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02											
7A		10/01/02 - 06/30/03											
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02											
8A		10/01/02 - 06/30/03											
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
10A		10/01/02 - 06/30/03											
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
11A		10/01/02 - 06/30/03							139,435	1,078,660	1,218,095	180	1,218,274
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03								859	859		859
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03								823	823		823
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03								823	823		823
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03								823	823		823
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
21A		10/01/02 - 06/30/03							139,435	1,079,483	1,218,918	180	1,219,097
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02											
23A		10/01/02 - 06/30/03											
24	Healthy Families SMA	07/01/02 - 09/30/02											
24A		10/01/02 - 06/30/03											
25	Healthy Families P. C.	07/01/02 - 09/30/02											
25A		10/01/02 - 06/30/03											
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim	07/01/02 - 09/30/02											
27A		10/01/02 - 06/30/03											
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							17,271	630,848	648,119		648,119
35A		10/01/02 - 06/30/03							139,435	1,079,483	1,218,918	180	1,219,097
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02											
37A		10/01/02 - 06/30/03											
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %  
MH 1978 (10/04)

Fiscal Year 2002-2003

County: LASSEN COUNTY  
County Code: 18  
Legal Entity: LASSEN COUNTY

Legal Entity Number: 00018		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
Mode							
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	17,271	139,435	8,877	72,918		
4	15 - Outpatient (Program 1)	630,848	1,078,660	324,256	552,404		
5	15 - Outpatient (Program 2)		180		95		
6	Totals	648,119	1,218,274	333,133	625,416		
7	Totals from MH1979	648,119	1,218,274	333,133	625,416		
8	Effective SD/MC FFP %					51.40%	51.34%

## DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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